



News Release

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IRS PROVIDES RELIEF ON DOCUMENTATION OF DONATIONS

WASHINGTON – Because of the unique circumstances of the September 11th tragedy, the Internal Revenue Service today announced taxpayers who made certain charitable contributions during 2001 will have an easier time substantiating their donations.

Taxpayers who made charitable contributions of \$250 or more after September 10, 2001 and before January 1, 2002 will have until October 15, 2002 to obtain the required written acknowledgement from charities or get evidence of a good-faith effort to obtain it.

Donors who do not receive documentation of their contribution can demonstrate good-faith effort by requesting a written acknowledgement from the donee organization either by letter or e-mail. A copy of that letter or e-mail can be used as evidence of a good-faith effort.

Generally, taxpayers must have a “contemporaneous written acknowledgement” from a charitable organization before taking an itemized deduction for contributions of \$250 or more. However, because of the outpouring of contributions after the terrorist attacks, some charities are unable to supply donors with the required acknowledgements in a timely manner.

The “contemporaneous written acknowledgement,” which may be provided by charities either in writing or by e-mail, gives donors a statement of the amount of cash or description of property contributed; whether the organization provided goods or services in consideration for the cash or property; and the value of those goods or services.

Donors must comply with all other requirements in order to be allowed charitable deductions. For example, donors must maintain records to substantiate the fact and amount of their contributions.

The IRS relief is outlined in Notice 2002-25. It will appear in Internal Revenue Bulletin 2002-15 dated April 15, 2002.

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